

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

08 Civ. 7104 (DC)

- against -

STEVEN BYERS, JOSEPH SHERESHEVSKY,
WEXTRUST CAPITAL, LLC, WEXTRUST
EQUITY PARTNERS, LLC, WEXTRUST
DEVELOPMENT GROUP, LLC, WEXTRUST
SECURITIES, LLC, and AXELA HOSPITALITY,
LLC,

ECF Case

Defendants,

- and -

ELKA SHERESHEVSKY,

Relief Defendant.

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**CERTIFICATION IN SUPPORT OF FIRST AND FINAL APPLICATION OF JERRY B.
KLEIN FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF
EXPENSES INCURRED FROM AUGUST 20, 2008 THROUGH JUNE 30, 2009**

I, Jerry B. Klein (the "Certifying Professional"), hereby certify that as required by
Section A of the Billing Instructions for Receivers in Civil Actions Commenced by the
U.S. Securities and Exchange Commission ("SEC Billing Guidelines"):

1. I am the principal of Jerry B. Klein, C.P.A. I have read and am thoroughly familiar
with the First and Final Application of Jerry B. Klein For Allowance of Compensation and
Reimbursement of Expenses Incurred from August 20, 2008 Through June 30, 2009 (the "Final
Application")

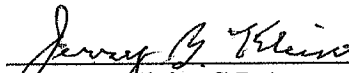
2. To best of my knowledge, information and belief formed after reasonable inquiry,
the Final Application and all fees and expenses sought therein are true and accurate and comply

with the SEC Billing Guidelines.

3. All fees contained in the Final Application are based on the rates agreed to with the Receiver in our agreement for the provision of tax and forensic services, and all such fees are reasonable, necessary and commensurate with the skill and experience required for the activity performed. In addition, the fees requested to be paid in the are subject to Court approval. Jerry B. Klein, C.P.A. has not included in the amounts for which expense reimbursement is sought the amortization of the cost of any investment, equipment or capital outlay.

In seeking reimbursement for a service which Jerry B. Klein, C.P.A. is justifiably purchased or contracted for from a third party (such as copying, messenger services and overnight courier), Jerry B. Klein, C.P.A. requests reimbursement only for the amount billed by the third party vendor and paid to such vendor. Jerry b. Klein & associates is not making a profit on such reimbursable service.

Dated: New York, NY
July 20, 2012



Jerry B. Klein, C.P.A.
225 Broadway, Suite 2713
New York, NY 10007